

2015 Vermont WHT-434 Specifications for Electronic Filing

Feb. 29, 2016, is the due date for filing the 2015 Form WHT-434 and Forms W-2 and/or 1099.

Who Must File Electronically

The Vermont Department of Taxes has mandated electronic filing of the Annual Withholding Reconciliation (Form WHT-434) and the accompanying Forms W-2 and/or 1099. Taxpayers may use myVTax, our new online system, to file via a bulk upload or data entry at www.myvtax.vermont.gov.

The mandate is effective for:

- Employers whose total number of W-2 and 1099 forms submitted will exceed 25
- Payroll filing services and tax preparers submitting information for multiple employers
- IRS CF/SF 1099 filers using FIRE (Filing Information Returns Electronically) who need to file Form WHT-434 to reconcile Vermont tax withheld

Vermont participates in the IRS CF/SF 1099 program.

Filers using the Combined Federal/State Filing (CF/SF) 1099 Program are required to file Form WHT-434 using the myVTax site. They do not need to resubmit 1099s if they remit using the IRS FIRE site. Please refer to the CF/SF section of this site for additional requirements.

Form WHT-434 Annual Reconciliation Filing Methods

- Bulk Upload Formatted WHT-434 Files—Payroll services and tax preparers submitting Forms W-2 and/or Form 1099 for multiple companies can upload bulk files of formatted Form WHT-434s when submitting their W-2s and/or 1099s.
- Data Entry of Form WHT-434, W-2s and/or 1099s—Employers submitting for individual companies have the option to data enter W-2s and/or 1099s and the Form WHT-434.
- CF/SF Form WHT-434—Combined Federal/State 1099 Filers are required to file Form WHT-434 using one of the two methods listed.

Record Format and Record Layout Specifications

- No header record is required.
- The transaction file may begin immediately with WHT-434 records.
- Each WHT-434 must begin on a new line.
- The last record must be the trailer record which will contain transaction counts for the file.
- The transaction file must not contain any commas. If, for example, a taxpayer enters a comma in "SMITH, JR," in the last name field, the comma should be removed.

Electronic records must conform to the specifications defined in these instructions. Submissions that do not conform to the specifications will not be accepted.

The transaction file will contain two different record types:

WHT-434 – Withholding Return Annual Reconciliation

- File may contain multiple entries for multiple companies

Trailer Record – Total record of all WHT-434 returns

- File will contain only one trailer record to total all WHT-434s in file

The WHT-434 file will be a flat ASCII text file containing one fixed length transaction record plus one trailer record.

The specifications on the following pages contain the various document record definitions:

- The record definitions contain many 13-character numeric fields that contain positive or negative dollar values.
- These fields must be formatted in the following manner, for example: \$155 = 0000000015500 or -\$155 = -000000015500.

See more specifications on following pages

Form WHT-434 Record Definition

Bulk WHT-434 Filers Only

Individuals Use Data Entry WHT-434

Field #	Name	Start	Length	Type	Justification	Pad char	Comments
434-01	ACCOUNT_ID	0	15	AN	LEFT	SPACE	WHT12345678
434-02	FID	15	9	AN	FULL		Federal Employer Identification Number
434-03	TAX_YEAR	24	4	AN	FULL		Four digit year: YYYY
434-04	NAME	28	72	AN	LEFT	SPACE	Business Name
434-05	PAY_FREQUENCY	100	1	A	FULL		Valid values: S, M, Q S=Semiweekly; M=Monthly; Q=Quarterly
434-06	CEASED_DATE	101	8	AN	FULL	SPACE	MMDDYYYY
434-07	THIRD_PARTY_SICK_PAY	109	1	A	FULL		Valid values: Y=Yes N=No
434-08	HEALTH_INSURANCE_COST	110	13	N	RIGHT	ZERO	Health Insurance coverage Example: \$1001.00 as 0000000100100
434-09	W-2S_SUBMITTED	123	13	N	RIGHT	ZERO	Number of W-2s submitted Example: 1 enter as 0000000000100
434-10	W2_WAGES_PD	136	13	N	RIGHT	ZERO	Total VT W-2 Wages Paid Example: \$33926.00 enter as 0000003392600
434-11	W2_TAX_WITHHELD	149	13	N	RIGHT	ZERO	Total VT W-2 Tax Withheld Example: \$301.00 enter as 0000000030100
434-12	1099S_SUBMITTED	162	13	N	RIGHT	ZERO	Number of 1099s submitted Example: 10 enter as 0000000001000
434-13	1099_NONWAGE_PMTS	175	13	N	RIGHT	ZERO	Total nonwage payments reported on 1099s Example: \$34526.00 enter as 0000003452600
434-14	1099_TAX_WITHHELD	188	13	N	RIGHT	ZERO	Total VT 1099 Tax Withheld Example: \$901.00 enter as 0000000090100
434-15	TOTAL_TAX_WITHHELD	201	13	N	RIGHT	ZERO	Total VT W-2/1099 Tax Withheld Example: \$56301.00 enter as 0000005630100
434-16	SIGNATURE	214	1	A	FULL	SPACE	Valid values: Y=Yes N=No
434-17	EMAIL_ADDRESS	215	50	AN	LEFT	SPACE	Email address
434-18	DISCLOSURE	265	1	A	FULL		Disclosure—Authorize VDT to discuss this return with your preparer. Valid values Y=Yes N=No
434-19	PTIN_EIN	266	9	AN	FULL		Example: 010203041
434-20	VENDOR_CODE	275	4	AN	FULL		Example: 0001

record length = 279 bytes

Trailer Record Definition

Field #	Name	Start	Length	Type	Justification	Pad char	Comments
TLR-01	DOCTYPE	0	10	AN	LEFT	SPACE	“TRAILER“
TLR-02	NUMBER OF DOCS	10	5	N	RIGHT	ZERO	Total count of WHT-434 records. Do not count trailer record in total Example: 01

record length = 15 bytes